

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
6	Federal non-exchange revenue:							
6.3	Borrowings Gains (RC 06)/01							
6.3	719000	Other Gains	E	F	T	D/E	E/U	4
6.4	Borrowings Losses (RC 06)/01							
6.4	729000	Other Losses	E	F	T	D/E	E/U	4
6-36.5	Benefit program revenue (non-exchange) (RC 26) - Footnote 1							
6-36.5	540000	Funded Benefit Program Revenue	E	F	T		E/U	4
6-36.5	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T		E/U	4
6-46.6	Other taxes and receipts (RC 45) - Footnote 1							
6-46.6	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T		E/U	
6-46.6	580100	Tax Revenue Collected - Individual	E	G	T		E/U	
6-46.6	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6-46.6	580300	Tax Revenue Collected - Unemployment	E	G	T		E/U	
6-46.6	580400	Tax Revenue Collected - Excise	E	G	T		E/U	
6-46.6	580500	Tax Revenue Collected - Estate and Gift	E	G	T		E/U	
6-46.6	580600	Tax Revenue Collected - Customs	E	G	T		E/U	
6-46.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T		E/U	
6-46.6	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T		E/U	
6-46.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
6-46.6	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T		E/U	
6-46.6	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U	
6-46.6	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T		E/U	
6-46.6	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T		E/U	
6-46.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T		E/U	
6-46.6	583100	Contra Revenue for Taxes - Individual	E	G	T		E/U	
6-46.6	583200	Contra Revenue for Taxes - Corporate	E	G	T		E/U	
6-46.6	583300	Contra Revenue for Taxes - Unemployment	E	G	T		E/U	
6-46.6	583400	Contra Revenue for Taxes - Excise	E	G	T		E/U	
6-46.6	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
6-46.6	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
6-46.6	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T		E/U	
6-46.6	589100	Tax Revenue Refunds - Individual	E	G	T		E/U	
6-46.6	589200	Tax Revenue Refunds - Corporate	E	G	T		E/U	
6-46.6	589300	Tax Revenue Refunds - Unemployment	E	G	T		E/U	
6-46.6	589400	Tax Revenue Refunds - Excise	E	G	T		E/U	
6-46.6	589500	Tax Revenue Refunds - Estate and Gift	E	G	T		E/U	
6-46.6	589600	Tax Revenue Refunds - Customs	E	G	T		E/U	
6-56.7	Collections Transferred to a TAS Other Than the General Fund of the U.S. Government (RC 15)							
6-56.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E/T		E/U	
6-66.8	Collections transferred into a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)							
6-66.8	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E/T		E/U	
6-76.9	Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)							
6-76.9	599000	Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6-76.9	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F	E/T	D/E	E/U	
6-76.9	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E	E/U	
6-76.9	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F		E	E/U	
6-86.10	Accruals for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Nonexchange (RC 16)							
6-86.10	571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/T		E/U	
6-96.11	Total federal non-exchange revenue							
This line is calculated. Equals sum of lines 6.1 through 6-8 6.10.								
FOOTNOTES AND ADDITIONAL INFORMATION:								
1	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.							
2	As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.							

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	3	Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.						
	4	Exclude General Fund of the U.S. Government activity in this account.						
	5	Budgetary portion only.						
	6	Non budgetary portion only.						
	7	This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.						
	8	This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.						